

NONMAJOR GOVERNMENTAL FUNDS

The County's nonmajor governmental funds fall into three categories: Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.

Special Revenue Funds – Special Revenue Funds account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt or capital projects. The County has 36 nonmajor Special Revenue funds that are combined into ten rollup funds for financial reporting purposes:

Justice and Safety Fund – Revenues are derived principally from levies and excise taxes dedicated to ensuring fair and accessible justice systems, and decreasing damage or harm in the event of a regional crisis.

Health Fund – Revenues are derived principally from Federal grants and local taxes dedicated to supporting the King County Mental Health Regional Support Network to ensure that effective health and human services are available to people in need.

Human Potential Fund – Revenues are derived principally from taxes dedicated to increasing the number of healthy years that residents live, protecting the health of communities, and supporting the optimal growth and development of children and youth.

Economic Growth Fund – Revenues are derived principally from Federal grants and local taxes dedicated to shaping a built environment that allows our communities to flourish.

Built Environment Fund – Revenues are derived principally from taxes dedicated to meeting the growing need for transportation facilities throughout the County, and supporting strong, diverse and sustainable communities.

Environmental Sustainability Fund – Revenues are derived principally from Federal grants and local taxes dedicated to protecting and restoring water quality; biodiversity; preserving open space and ecosystems; and improving flood water conveyance, capacity, and public drainage systems.

Service Excellence Fund – Revenues are derived principally from customer fees dedicated to improving customer satisfaction with King County,

and improving the effectiveness and accessibility of the County Records and Treasury services.

Financial Stewardship Fund – Revenues are derived principally from taxes apportioned for the long-term sustainability of County services.

Public Engagement Fund – Revenues are derived principally from donations dedicated to funding programs that provide the public with choices about which services King County delivers within existing resources and for which services they would like to provide additional funding.

Flood Control Zone District – Revenues are derived from taxes levied for a special taxing district to acquire at-risk floodplain properties and to support improved flood prediction capacity.

King County Ferry District – Revenues are derived from taxes levied for a special taxing district to expand transportation options for County residents through passenger-only ferry services.

Debt Service Funds – Debt Service Funds account for the accumulation of resources for, and the payment of, principal and interest on the County's general obligation bonds and special assessment debt for certain Districts. The County has five nonmajor Debt Service Funds:

Limited General Obligation Bond Redemption Fund – Accounts for the accumulation of resources for, and the payment of, those bonds which have been issued without a vote of the people.

Road Improvement Districts Special Assessment Debt Redemption Fund – Accounts for special assessment collections and debt service payments for Road Improvement District debt for which the government is liable in the event of default by the property owners subject to the assessment.

Road Improvement Guaranty Fund – Accounts for County Road Improvement Districts' special assessment bonds.

Stadium General Obligation Bond Redemption Fund – Accounts for the payment of bonds issued for Kingdome construction.

Unlimited General Obligation Bond Redemption Fund – Accounts for the payment of bonds which have been issued with a 3/5-approval vote of the people,

with the exception of those issued for Kingdome construction.

Capital Projects Funds – Capital Projects funds account for financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition, construction, maintenance, and improvement of capital assets. The County has 31 nonmajor Capital Projects funds that are combined into six rollup funds for financial reporting purposes, as follows:

Justice and Safety Fund – Accounts for the acquisition, construction and remodeling of criminal detention facilities.

Health and Human Potential Fund – Primarily accounts for the acquisition, construction and remodeling of housing for low-income families, senior citizens, and the homeless in the County.

Economic Growth and Built Environment Fund – Primarily accounts for the acquisition and construction of infrastructure designed to meet transportation needs throughout the County, to

shape a built environment that allows communities to flourish, and to preserve the unique character of our rural communities.

Environmental Sustainability Fund – Primarily accounts for the acquisition and construction of land and infrastructure designed to protect and restore water quality, biodiversity, open space and ecosystems.

Service Excellence Fund – Accounts for the acquisition and construction of infrastructure designed to improve the effectiveness and efficiency of County programs, services, and systems.

Financial Stewardship Fund – Accounts for the acquisition, construction and remodeling of County facilities designed to provide for the long-term delivery of County services in a fiscally sustainable manner.

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2010
(IN THOUSANDS)

	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
ASSETS				
Cash and cash equivalents	\$ 321,279	\$ 62,944	\$ 212,468	\$ 596,691
Taxes receivable – delinquent	8,263	1,647	271	10,181
Accounts receivable, net	23,704	-	327	24,031
Other receivables, net	540	24	24	588
Due from other funds	11,404	-	11,464	22,868
Due from other governments, net	37,331	8,508	11,618	57,457
Prepayments	5,997	-	2,073	8,070
Advances to other funds	407	-	-	407
TOTAL ASSETS	\$ 408,925	\$ 73,123	\$ 238,245	\$ 720,293
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 39,433	\$ -	\$ 6,405	\$ 45,838
Due to other funds	19,415	-	8,387	27,802
Interfund short-term loans payable	17,560	-	4,687	22,247
Due to other governments	6,592	-	24	6,616
Due to component unit	1,103	-	-	1,103
Interest payable	-	1,629	591	2,220
Wages payable	7,591	-	465	8,056
Taxes payable	42	-	18	60
Bonds payable	-	3,285	-	3,285
Deferred revenues	35,484	1,671	4,493	41,648
Notes and contracts payable	-	-	84,920	84,920
Custodial accounts	5,601	-	447	6,048
Advances from other funds	707	-	-	707
Total Liabilities	133,528	6,585	110,437	250,550
Fund Balances				
Reserved	18,729	23,844	50,660	93,233
Unreserved, designated	71,036	-	-	71,036
Unreserved, undesignated	185,632	42,694	77,148	305,474
Total fund balances	275,397	66,538	127,808	469,743
TOTAL LIABILITIES AND FUND BALANCES	\$ 408,925	\$ 73,123	\$ 238,245	\$ 720,293

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010
(IN THOUSANDS)

	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES				
Taxes	\$ 328,421	\$ 100,119	\$ 17,072	\$ 445,612
Licenses and permits	3,722	-	-	3,722
Intergovernmental revenues	282,643	6,970	25,367	314,980
Charges for services	95,210	352	13,717	109,279
Fines and forfeits	261	-	-	261
Interest earnings	3,009	507	1,989	5,505
Miscellaneous revenues	6,824	-	32,581	39,405
TOTAL REVENUES	720,090	107,948	90,726	918,764
EXPENDITURES				
Current				
General government	6,836	-	39,485	46,321
Law, safety and justice	99,647	-	55	99,702
Physical environment	80,184	-	22,371	102,555
Transportation	96,052	-	18,384	114,436
Economic environment	84,687	-	17,692	102,379
Mental and physical health	240,118	-	5,382	245,500
Culture and recreation	44,079	-	6,990	51,069
Debt service				
Redemption of long-term debt	-	62,901	-	62,901
Interest and other debt service costs	94	30,235	1,372	31,701
Refunding bond issuance costs	-	78	-	78
Payment to escrow agent	-	14,997	-	14,997
Capital outlay				
Capital projects	8,144	-	43,333	51,477
Capitalized expenditures	13,291	-	49,578	62,869
TOTAL EXPENDITURES	673,132	108,211	204,642	985,985
Excess (deficiency) of revenues over (under) expenditures	46,958	(263)	(113,916)	(67,221)
OTHER FINANCING SOURCES (USES)				
Transfers in	15,992	10,759	88,154	114,905
Transfers out	(76,752)	(192)	(19,868)	(96,812)
General government debt issued	-	-	82,465	82,465
Premium on bonds sold	-	4,390	2,131	6,521
Refunding bonds issued	-	41,250	-	41,250
Sale of capital assets	(345)	24	(372)	(693)
Payment to refunded bond escrow agent	-	(45,561)	-	(45,561)
TOTAL OTHER FINANCING SOURCES (USES)	(61,105)	10,670	152,510	102,075
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(14,147)	10,407	38,594	34,854
Fund balances - January 1, 2010	289,544	56,131	89,214	434,889
Fund balances - December 31, 2010	<u>\$ 275,397</u>	<u>\$ 66,538</u>	<u>\$ 127,808</u>	<u>\$ 469,743</u>



NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2010
(IN THOUSANDS)

	TOTAL	JUSTICE AND SAFETY	HEALTH	HUMAN POTENTIAL	ECONOMIC GROWTH
ASSETS					
Cash and cash equivalents	\$ 321,279	\$ 80,375	\$ 40,380	\$ 70,136	\$ 1,304
Taxes receivable - delinquent	8,263	2,296	77	562	-
Abatements receivable	666	-	-	-	-
Estimated uncollectible abatements receivable	(133)	-	-	-	-
Accounts receivable	31,218	2,238	99	-	14,709
Estimated uncollectible accounts receivable	(7,514)	-	-	-	-
Assessments receivable	7	-	-	-	7
Due from other funds	11,404	1,296	99	1,819	1,270
Due from other governments	37,331	56	813	23,683	4,801
Prepayments	5,997	-	-	-	-
Advances to other funds	407	-	-	-	-
TOTAL ASSETS	\$ 408,925	\$ 86,261	\$ 41,468	\$ 96,200	\$ 22,091
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 39,216	\$ 7,246	\$ 10,693	\$ 15,217	\$ 2,904
Retainage payable	217	-	-	4	47
Due to other funds	19,415	4,322	79	4,751	1,169
Due to other governments	6,592	-	356	6,236	-
Interfund loans payable	17,560	-	-	2,886	-
Due to component unit	1,103	-	-	-	-
Wages payable	7,591	1,219	350	1,061	190
Taxes payable	42	-	-	-	-
Deferred revenues	35,484	2,296	77	609	16,364
Custodial accounts	5,601	-	-	8	3
Advances from other funds	707	-	-	300	324
Total liabilities	133,528	15,083	11,555	31,072	21,001
Fund balances					
Reserved	18,729	2,561	94	7,082	389
Unreserved (designated)	71,036	26,382	27,573	10,481	-
Unreserved (undesignated)	185,632	42,235	2,246	47,565	701
Total fund balances (deficit)	275,397	71,178	29,913	65,128	1,090
TOTAL LIABILITIES AND FUND BALANCES	\$ 408,925	\$ 86,261	\$ 41,468	\$ 96,200	\$ 22,091

BUILT ENVIRONMENT	ENVIRONMENTAL SUSTAINABILITY	SERVICE EXCELLENCE	FINANCIAL STEWARDSHIP	PUBLIC ENGAGEMENT	FLOOD CONTROL ZONE DISTRICT	KING COUNTY FERRY DISTRICT
\$ 17,537	\$ 18,808	\$ 1,855	\$ 24,479	\$ 232	\$ 40,645	\$ 25,528
3,115	1,071	-	-	-	959	183
666	-	-	-	-	-	-
(133)	-	-	-	-	-	-
11,105	3,007	-	60	-	-	-
(7,492)	(21)	-	(1)	-	-	-
-	-	-	-	-	-	-
1,795	4,879	-	-	8	-	238
2,846	4,737	-	-	-	-	395
5,997	-	-	-	-	-	-
-	-	-	-	-	-	407
<u>\$ 35,436</u>	<u>\$ 32,481</u>	<u>\$ 1,855</u>	<u>\$ 24,538</u>	<u>\$ 240</u>	<u>\$ 41,604</u>	<u>\$ 26,751</u>
\$ 884	\$ 2,263	\$ 9	\$ -	\$ -	\$ -	\$ -
157	9	-	-	-	-	-
5,073	2,606	57	-	13	1,314	31
-	-	-	-	-	-	-
12,838	1,836	-	-	-	-	-
1,103	-	-	-	-	-	-
2,713	2,026	29	-	3	-	-
24	18	-	-	-	-	-
10,311	4,684	-	-	-	959	184
5,577	13	-	-	-	-	-
-	83	-	-	-	-	-
<u>38,680</u>	<u>13,538</u>	<u>95</u>	<u>-</u>	<u>16</u>	<u>2,273</u>	<u>215</u>
6,678	1,210	99	-	209	-	407
6,600	-	-	-	-	-	-
(16,522)	17,733	1,661	24,538	15	39,331	26,129
<u>(3,244)</u>	<u>18,943</u>	<u>1,760</u>	<u>24,538</u>	<u>224</u>	<u>39,331</u>	<u>26,536</u>
<u>\$ 35,436</u>	<u>\$ 32,481</u>	<u>\$ 1,855</u>	<u>\$ 24,538</u>	<u>\$ 240</u>	<u>\$ 41,604</u>	<u>\$ 26,751</u>

NONMAJOR DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2010
(IN THOUSANDS)

	<u>TOTAL</u>	<u>LIMITED GO BOND REDEMPTION</u>	<u>ROAD IMPROVEMENT DISTRICTS SA DEBT REDEMPTION</u>	<u>ROAD IMPROVEMENT GUARANTY</u>
ASSETS				
Cash and cash equivalents	\$ 62,944	\$ 53,838	\$ 3	\$ 9
Taxes receivable - delinquent	1,647	811	-	-
Assessments receivable - current	24	-	24	-
Due from other governments	8,508	7,884	-	-
	<u>8,508</u>	<u>7,884</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u><u>\$ 73,123</u></u>	<u><u>\$ 62,533</u></u>	<u><u>\$ 27</u></u>	<u><u>\$ 9</u></u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Deferred revenues	\$ 1,671	\$ 811	\$ 24	\$ -
Bonds payable - current	3,285	3,285	-	-
Interest payable - current	1,629	1,629	-	-
Total liabilities	<u>6,585</u>	<u>5,725</u>	<u>24</u>	<u>-</u>
Fund balances				
Reserved for PFD Stadium bond debt service	23,844	23,844	-	-
Unreserved, undesignated	42,694	32,964	3	9
Total fund balances	<u>66,538</u>	<u>56,808</u>	<u>3</u>	<u>9</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 73,123</u></u>	<u><u>\$ 62,533</u></u>	<u><u>\$ 27</u></u>	<u><u>\$ 9</u></u>

<u>STADIUM GO BOND REDEMPTION</u>	<u>UNLIMITED GO BOND REDEMPTION</u>
\$ 4,000	\$ 5,094
-	836
-	-
624	-
<u>\$ 4,624</u>	<u>\$ 5,930</u>
\$ -	\$ 836
-	-
-	-
<u>-</u>	<u>836</u>
-	-
4,624	5,094
<u>4,624</u>	<u>5,094</u>
<u>\$ 4,624</u>	<u>\$ 5,930</u>

NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2010
(IN THOUSANDS)

	<u>TOTAL</u>	<u>JUSTICE AND SAFETY</u>	<u>HEALTH AND HUMAN POTENTIAL</u>	<u>ECONOMIC GROWTH AND BUILT ENVIRONMENT</u>
ASSETS				
Cash and cash equivalents	\$ 212,468	\$ 2,332	\$ 32,313	\$ 46,225
Taxes receivable - delinquent	271	6	-	-
Accounts receivable	337	-	-	335
Estimated uncollectible accounts receivable	(10)	-	-	(10)
Assessments receivable	24	-	-	24
Due from other funds	11,464	-	2,021	135
Due from other governments	11,618	-	53	8,734
Prepayments	2,073	-	-	-
TOTAL ASSETS	<u><u>\$ 238,245</u></u>	<u><u>\$ 2,338</u></u>	<u><u>\$ 34,387</u></u>	<u><u>\$ 55,443</u></u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 5,979	\$ 11	\$ 1,725	\$ 833
Retainage payable	426	-	-	313
Due to other funds	8,387	65	522	1,938
Interfund short-term loans payable	4,687	-	-	3,120
Due to other governments	24	-	-	24
Wages payable	465	-	13	-
Taxes payable	18	-	-	18
Interest payable	591	-	-	-
Deferred revenues	4,493	6	-	4,222
Notes and contracts payable	84,920	-	-	-
Custodial accounts	447	-	-	-
Total liabilities	<u>110,437</u>	<u>82</u>	<u>2,260</u>	<u>10,468</u>
Fund balances				
Reserved for encumbrances	48,150	-	27,172	4,122
Reserved for traffic mitigation	437	-	-	437
Reserved for prepayments	2,073	-	-	-
Unreserved	-	-	-	-
Undesignated (deficit)	77,148	2,256	4,955	40,416
Total fund balances (deficit)	<u>127,808</u>	<u>2,256</u>	<u>32,127</u>	<u>44,975</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 238,245</u></u>	<u><u>\$ 2,338</u></u>	<u><u>\$ 34,387</u></u>	<u><u>\$ 55,443</u></u>

<u>ENVIRONMENTAL SUSTAINABILITY</u>	<u>SERVICE EXCELLENCE</u>	<u>FINANCIAL STEWARDSHIP</u>
\$ 47,442	\$ 50,777	\$ 33,379
265	-	-
-	-	2
-	-	-
-	-	-
1,438	5,495	2,375
2,729	-	102
-	-	2,073
<u>\$ 51,874</u>	<u>\$ 56,272</u>	<u>\$ 37,931</u>

\$ 834	\$ 1,536	\$ 1,040
34	-	79
2,413	2,202	1,247
-	-	1,567
-	-	-
-	452	-
-	-	-
-	591	-
265	-	-
24,229	60,691	-
-	-	447
<u>27,775</u>	<u>65,472</u>	<u>4,380</u>
6,683	1,926	8,247
-	-	-
-	-	2,073
-	-	-
<u>17,416</u>	<u>(11,126)</u>	<u>23,231</u>
<u>24,099</u>	<u>(9,200)</u>	<u>33,551</u>
<u>\$ 51,874</u>	<u>\$ 56,272</u>	<u>\$ 37,931</u>

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2010
(IN THOUSANDS)

	TOTAL	JUSTICE AND SAFETY	HEALTH	HUMAN POTENTIAL	ECONOMIC GROWTH
REVENUES					
Taxes	\$ 328,421	\$ 96,668	\$ 2,812	\$ 64,648	\$ -
Licenses and Permits	3,722	-	-	196	-
Intergovernmental revenues	282,643	24	144,871	41,403	29,900
Charges for services	95,210	721	4,077	24,577	107
Fines and forfeits	261	-	-	-	-
Interest earnings	3,009	691	408	550	41
Miscellaneous revenues	6,824	225	518	1,958	578
TOTAL REVENUES	720,090	98,329	152,686	133,332	30,626
EXPENDITURES					
Current					
General government services	6,836	-	-	4,611	-
Law, safety and justice	99,647	88,600	-	11,037	-
Physical environment	80,184	-	-	-	-
Transportation	96,052	-	-	-	6,661
Economic environment	84,687	-	-	42,387	23,521
Mental and physical health	240,118	-	149,062	78,939	-
Culture and recreation	44,079	-	-	1,191	-
Total current	651,603	88,600	149,062	138,165	30,182
Debt service					
Interest and other debt service costs	94	-	-	-	2
Total debt service	94	-	-	-	2
Capital outlay					
Capitalized projects	8,144	-	-	-	-
Capitalized expenditures	13,291	2,042	9	1,092	69
Total capital outlay	21,435	2,042	9	1,092	69
TOTAL EXPENDITURES	673,132	90,642	149,071	139,257	30,253
Excess (deficiency) of revenues over (under) expenditures	46,958	7,687	3,615	(5,925)	373
OTHER FINANCING SOURCES (USES)					
Transfers in	15,992	-	-	2,930	915
Transfers out	(76,752)	(3,787)	-	(9,656)	(1,071)
Sale of capital assets	(345)	59	1	9	-
TOTAL OTHER FINANCING SOURCES (USES)	(61,105)	(3,728)	1	(6,717)	(156)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(14,147)	3,959	3,616	(12,642)	217
Fund balances - January 1, 2010	289,544	67,219	26,297	77,770	873
Fund balances (deficit) - December 31, 2010	\$ 275,397	\$ 71,178	\$ 29,913	\$ 65,128	\$ 1,090

BUILT ENVIRONMENT	ENVIRONMENTAL SUSTAINABILITY	SERVICE EXCELLENCE	FINANCIAL STEWARDSHIP	PUBLIC ENGAGEMENT	FLOOD CONTROL ZONE DISTRICT	KING COUNTY FERRY DISTRICT
\$ 88,701	\$ 38,548	\$ -	\$ -	\$ -	\$ 35,680	\$ 1,364
3,467	59	-	-	-	-	-
23,564	41,347	587	-	-	21	926
15,742	47,755	1,414	-	-	-	817
205	56	-	-	-	-	-
353	216	18	218	1	281	232
38	3,384	-	-	123	-	-
132,070	131,365	2,019	218	124	35,982	3,339
(19)	162	1,970	30	82	-	-
30	(20)	-	-	-	-	-
(816)	70,433	-	-	-	10,567	-
82,350	(7)	-	-	-	-	7,048
18,779	-	-	-	-	-	-
-	12,117	-	-	-	-	-
9,661	33,227	-	-	-	-	-
109,985	115,912	1,970	30	82	10,567	7,048
45	47	-	-	-	-	-
45	47	-	-	-	-	-
1	-	-	-	-	8,143	-
889	387	-	-	-	8,803	-
890	387	-	-	-	16,946	-
110,920	116,346	1,970	30	82	27,513	7,048
21,150	15,019	49	188	42	8,469	(3,709)
2,665	9,299	-	-	183	-	-
(37,088)	(24,380)	(757)	-	(13)	-	-
(435)	21	-	-	-	-	-
(34,858)	(15,060)	(757)	-	170	-	-
(13,708)	(41)	(708)	188	212	8,469	(3,709)
10,464	18,984	2,468	24,350	12	30,862	30,245
\$ (3,244)	\$ 18,943	\$ 1,760	\$ 24,538	\$ 224	\$ 39,331	\$ 26,536

NONMAJOR DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2010
(IN THOUSANDS)

	TOTAL	LIMITED GO BOND REDEMPTION	ROAD IMPROVEMENT DISTRICTS SA DEBT REDEMPTION	ROAD IMPROVEMENT GUARANTY
REVENUES				
Taxes	\$ 100,119	\$ 73,034	\$ -	\$ -
Intergovernmental revenues	6,970	6,967	-	-
Charges for services	352	352	-	-
Interest earnings	507	459	6	3
TOTAL REVENUES	107,948	80,812	6	3
EXPENDITURES				
Debt service				
Redemption of long-term debt	62,901	45,491	-	-
Interest and other debt service costs	30,235	20,990	-	-
Refunding bond issuance costs	78	47	-	-
Payment to escrow agent	14,997	14,997	-	-
TOTAL EXPENDITURES	108,211	81,525	-	-
Excess (deficiency) of revenues over (under) expenditures	(263)	(713)	6	3
OTHER FINANCING SOURCES (USES)				
Transfers in	10,759	10,611	-	40
Transfers out	(192)	(121)	(29)	(42)
Premium on bonds sold	4,390	2,921	-	-
Refunding bonds issued	41,250	21,445	-	-
Sale of capital assets	24	15	-	-
Payment to refunded bond escrow agent	(45,561)	(24,318)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	10,670	10,553	(29)	(2)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	10,407	9,840	(23)	1
Fund balances - January 1, 2010	56,131	46,968	26	8
Fund balances - December 31, 2010	<u>\$ 66,538</u>	<u>\$ 56,808</u>	<u>\$ 3</u>	<u>\$ 9</u>

STADIUM GO BOND REDEMPTION	UNLIMITED GO BOND REDEMPTION
\$ 2,027	\$ 25,058
-	3
-	-
39	-
<u>2,066</u>	<u>25,061</u>
1,690	15,720
290	8,955
5	26
-	-
<u>1,985</u>	<u>24,701</u>
81	360
108	-
-	-
211	1,258
3,500	16,305
-	9
<u>(3,706)</u>	<u>(17,537)</u>
<u>113</u>	<u>35</u>
194	395
<u>4,430</u>	<u>4,699</u>
<u>\$ 4,624</u>	<u>\$ 5,094</u>

NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2010
(IN THOUSANDS)

	TOTAL	JUSTICE AND SAFETY	HEALTH AND HUMAN POTENTIAL	ECONOMIC GROWTH AND BUILT ENVIRONMENT
REVENUES				
Taxes	\$ 17,072	\$ -	\$ -	\$ 7,369
Intergovernmental revenues	25,367	-	329	6,733
Charges for services	13,717	-	11,357	585
Interest earnings	1,989	28	297	352
Miscellaneous revenues				
Rent and maintenance reimbursement	30,098	-	-	22
Grant from private source	2,067	-	1,296	-
Other miscellaneous revenues	416	1	130	201
TOTAL REVENUES	90,726	29	13,409	15,262
EXPENDITURES				
Current				
General government services	39,485	-	-	-
Law, safety and justice	55	55	-	-
Physical environment	22,371	-	-	3
Transportation	18,384	-	-	18,355
Economic environment	17,692	-	17,692	-
Mental and physical health	5,382	-	5,382	-
Culture and recreation	6,990	-	-	-
Total current	110,359	55	23,074	18,358
Debt service				
Interest and other debt service costs	1,372	-	-	406
Total debt service	1,372	-	-	406
Capital outlay				
Capital projects	43,333	5	-	17,547
Capitalized expenditures	49,578	-	-	3,752
Total capital outlay	92,911	5	-	21,299
TOTAL EXPENDITURES	204,642	60	23,074	40,063
Excess (deficiency) of revenues over (under) expenditures	(113,916)	(31)	(9,665)	(24,801)
OTHER FINANCING SOURCES (USES)				
Transfers in	88,154	-	8,284	35,404
Transfers out	(19,868)	(182)	-	(15,106)
General government debt issued	82,465	-	-	42,535
Premium on bonds sold	2,131	-	-	608
Sale of capital assets	(372)	-	-	(387)
TOTAL OTHER FINANCING SOURCES (USES)	152,510	(182)	8,284	63,054
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	38,594	(213)	(1,381)	38,253
Fund balances (deficit) - January 1, 2010	89,214	2,469	33,508	6,722
Fund balances (deficit) - December 31, 2010	\$ 127,808	\$ 2,256	\$ 32,127	\$ 44,975

ENVIRONMENTAL SUSTAINABILITY	SERVICE EXCELLENCE	FINANCIAL STEWARDSHIP
\$ 9,703	\$ -	\$ -
18,193	-	112
1,247	14	514
646	349	317
2,418	-	27,658
771	-	-
-	59	25
<u>32,978</u>	<u>422</u>	<u>28,626</u>
-	6,013	33,472
-	-	-
22,368	-	-
29	-	-
-	-	-
-	-	-
6,990	-	-
<u>29,387</u>	<u>6,013</u>	<u>33,472</u>
231	232	503
<u>231</u>	<u>232</u>	<u>503</u>
1,805	20,115	3,861
44,173	1,645	8
<u>45,978</u>	<u>21,760</u>	<u>3,869</u>
<u>75,596</u>	<u>28,005</u>	<u>37,844</u>
<u>(42,618)</u>	<u>(27,583)</u>	<u>(9,218)</u>
24,457	10,158	9,851
(1,789)	(427)	(2,364)
-	15,184	24,746
-	686	837
15	-	-
<u>22,683</u>	<u>25,601</u>	<u>33,070</u>
<u>(19,935)</u>	<u>(1,982)</u>	<u>23,852</u>
<u>44,034</u>	<u>(7,218)</u>	<u>9,699</u>
<u>\$ 24,099</u>	<u>\$ (9,200)</u>	<u>\$ 33,551</u>

GOVERNMENTAL FUNDS WITH ANNUAL BUDGETS
SCHEDULE OF EXPENDITURES (BUDGETARY BASIS) AND ENCUMBRANCES BY APPROPRIATION UNIT
FOR THE YEAR ENDED DECEMBER 31, 2010
(IN THOUSANDS)
(PAGE 1 OF 3)

APPROPRIATION UNIT	BUDGET		
	ORIGINAL	ADJUSTMENTS	FINAL
MAJOR FUNDS			
General Fund			
County Council	\$ 5,358	\$ -	\$ 5,358
Office of Council Administration	8,622	(43)	8,579
Office of the Hearing Examiner	608	(1)	607
Office of the Auditor	1,735	16	1,751
Ombudsman/Tax Advisor	1,154	22	1,176
King County Civic Television	652	-	652
Board of Appeals and Equalization	704	(2)	702
Office of Law Enforcement Oversight	357	-	357
Office of Economic and Financial Analysis	309	11	320
County Executive	323	-	323
Office of the Executive	3,680	(17)	3,663
Office of Management and Budget	4,300	(5)	4,295
Finance	3,903	-	3,903
Office of Strategic Planning & Performance Management	3,713	(3)	3,710
Sheriff	142,310	2,509	144,819
Sheriff - Drug Enforcement Forfeits	861	120	981
Office of Emergency Management	1,316	(9)	1,307
Executive Services Administration	2,914	13	2,927
Human Resources Management	8,346	(10)	8,336
Cable Communications	394	-	394
Real Estate Services	3,667	64	3,731
Security Screeners	2,501	-	2,501
Records and Licensing Services	11,097	3,187	14,284
Elections	18,549	(1,245)	17,304
Prosecuting Attorney	56,432	(473)	55,959
Prosecuting Attorney - Antiprofitteering	120	-	120
Superior Court	42,711	247	42,958
District Courts	26,722	679	27,401
Judicial Administration	19,560	56	19,616
State Auditor	807	-	807
Boundary Review Board	328	(1)	327
Federal Lobbying	368	-	368
Special Programs			
Memberships and Dues	427	229	656
Executive Contingency	100	(100)	-
Internal Support	7,783	2,432	10,215
Assessments	20,018	(27)	19,991
Fund Transfers			
Human Services Transfers	849	48	897
General Government Transfers	941	-	941
Public Health and EMS Transfers	26,575	92	26,667
Physical Environment Transfers	2,390	377	2,767
CIP Transfers	8,826	5,462	14,288
Jail Health Services	24,739	(62)	24,677
Adult and Juvenile Detention	126,973	(17)	126,956
Office of the Public Defender	37,545	1,494	39,039
Inmate Welfare - Adult	937	-	937
Inmate Welfare - Juvenile	7	-	7
Total of General Fund	632,531	15,043	647,574

Note: The Schedule of Annual Budgets and Expenditures (Budgetary Basis) and Encumbrances by Appropriation Unit is presented in order to disclose budgeted and actual expenditure comparisons classified the same as, and at the same level of detail as, the legally adopted budget.

VARIANCE	ACTUAL		
	TOTAL	2010 YEAR-END ENCUMBRANCES	EXPENDITURES
\$ 163	\$ 5,195	\$ 6	\$ 5,189
890	7,689	219	7,470
182	425	-	425
62	1,689	203	1,486
-	1,176	8	1,168
9	643	-	643
20	682	-	682
326	31	25	6
3	317	-	317
5	318	-	318
63	3,600	173	3,427
391	3,904	24	3,880
-	3,903	-	3,903
88	3,622	14	3,608
1,439	143,380	285	143,095
142	839	-	839
5	1,302	-	1,302
216	2,711	-	2,711
490	7,846	-	7,846
86	308	-	308
401	3,330	5	3,325
174	2,327	-	2,327
699	13,585	98	13,487
1,154	16,150	143	16,007
280	55,679	-	55,679
120	-	-	-
561	42,397	-	42,397
592	26,809	667	26,142
113	19,503	728	18,775
(93)	900	-	900
8	319	-	319
45	323	65	258
223	433	-	433
-	-	-	-
2,101	8,114	-	8,114
230	19,761	-	19,761
-	897	-	897
-	941	-	941
-	26,667	-	26,667
-	2,767	-	2,767
4,129	10,159	-	10,159
114	24,563	63	24,500
(863)	127,819	-	127,819
53	38,986	540	38,446
359	578	8	570
2	5	-	5
14,982	632,592	3,274	629,318

GOVERNMENTAL FUNDS WITH ANNUAL BUDGETS
SCHEDULE OF EXPENDITURES (BUDGETARY BASIS) AND ENCUMBRANCES BY APPROPRIATION UNIT
FOR THE YEAR ENDED DECEMBER 31, 2010
(IN THOUSANDS)
(PAGE 2 OF 3)

APPROPRIATION UNIT	BUDGET		
	ORIGINAL	ADJUSTMENTS	FINAL
Public Health			
Public Health	\$ 193,790	\$ 12,701	\$ 206,491
Medical Examiner	4,462	62	4,524
Total Public Health	198,252	12,763	211,015
Total for Major Funds	830,783	27,806	858,589
NONMAJOR FUNDS			
Special Revenue Funds			
JUSTICE AND SAFETY			
Automated Fingerprint Identification System	20,795	(33)	20,762
Emergency Medical Services	67,105	-	67,105
Enhanced 911 Emergency Telephone System	26,324	5,030	31,354
TOTAL JUSTICE AND SAFETY	114,224	4,997	119,221
HEALTH			
Mental Health	181,325	(12)	181,313
HUMAN POTENTIAL			
Alcoholism and Substance Abuse	28,502	(1)	28,501
Children and Family Services - DCHS	1,626	-	1,626
Children and Family Services - Operating	6,574	109	6,683
Community and Human Services Administration	2,844	(29)	2,815
Developmental Disabilities Division	26,625	(2)	26,623
Judicial Administration MIDD	1,410	-	1,410
Prosecuting Attorney MIDD	899	206	1,105
Superior Court MIDD	915	165	1,080
Sheriff MIDD	187	-	187
Office of Public Defender MIDD	1,404	291	1,695
District Court MIDD	630	253	883
Adult and Juvenile Detention MIDD	406	-	406
Jail Health Services MIDD	3,115	-	3,115
Mental Health and Substance Abuse MIDD	4,900	-	4,900
Mental Illness and Drug Dependency	38,826	(899)	37,927
Human Services Levy	13,070	-	13,070
Veterans and Family Levy	14,796	196	14,992
Veterans' Relief	2,780	-	2,780
Youth Sports Facilities Grant	1,647	1	1,648
Youth Employment Programs	12,111	(1)	12,110
TOTAL HUMAN POTENTIAL	163,267	289	163,556

VARIANCE	ACTUAL		
	TOTAL	2010 YEAR-END ENCUMBRANCES	EXPENDITURES
\$ 19,769	\$ 186,722	\$ 318	\$ 186,404
-	4,524	-	4,524
19,769	191,246	318	190,928
34,751	823,838	3,592	820,246
878	19,884	1,374	18,510
9,830	57,275	118	57,157
11,523	19,831	1,069	18,762
22,231	96,990	2,561	94,429
32,148	149,165	94	149,071
9,996	18,505	79	18,426
-	1,626	-	1,626
54	6,629	632	5,997
578	2,237	-	2,237
2,285	24,338	-	24,338
(1)	1,411	6	1,405
525	580	-	580
47	1,033	-	1,033
145	42	-	42
29	1,666	-	1,666
118	765	-	765
4	402	-	402
2	3,113	-	3,113
104	4,796	17	4,779
7,267	30,660	79	30,581
(635)	13,705	1,550	12,155
4,199	10,793	1,707	9,086
246	2,534	-	2,534
81	1,567	379	1,188
2,283	9,827	13	9,814
27,327	136,229	4,462	131,767

GOVERNMENTAL FUNDS WITH ANNUAL BUDGETS
SCHEDULE OF EXPENDITURES (BUDGETARY BASIS) AND ENCUMBRANCES BY APPROPRIATION UNIT
FOR THE YEAR ENDED DECEMBER 31, 2010
(IN THOUSANDS)
(PAGE 3 OF 3)

APPROPRIATION UNIT	BUDGET		
	ORIGINAL	ADJUSTMENTS	FINAL
Special Revenue Funds-continued			
BUILT ENVIRONMENT			
Arts and Cultural Development	\$ 11,890	\$ -	\$ 11,890
Development and Environmental Services	21,996	(53)	21,943
DDES Abatement	-	424	424
Tiger Mountain Lawsuit Settlement	20	-	20
Historical Preservation Programs	-	321	321
TOTAL BUILT ENVIRONMENT	33,906	692	34,598
ENVIRONMENTAL SUSTAINABILITY			
Parks and Recreation	27,935	(86)	27,849
Expansion Levy	18,424	-	18,424
Intercounty River Improvement	50	-	50
King County Flood Control Operating Contract	36,223	37,016	73,239
Local Hazardous Waste	14,293	-	14,293
Noxious Weed Control	1,758	178	1,936
River Improvement	15	(15)	-
Water and Land Resources Shared Services	28,063	299	28,362
Surface Water Management			
Local Drainage Services	23,173	(54)	23,119
TOTAL ENVIRONMENTAL SUSTAINABILITY	149,934	37,338	187,272
SERVICE EXCELLENCE			
Recorder's Operation and Maintenance	2,917	99	3,016
FINANCIAL STEWARDSHIP			
OMB/Duncan Robert Lawsuit Administration	243	-	243
OMB/2006 Fund	250	-	250
TOTAL FINANCIAL STEWARDSHIP	493	-	493
PUBLIC ENGAGEMENT			
Animal Bequest	-	100	100
Citizen Counselor Network	137	-	137
TOTAL PUBLIC ENGAGEMENT	137	100	237
Total Nonmajor Special Revenue Funds with annual budgets	646,203	43,503	689,706
Debt Service Funds			
Limited GO Bond Redemption	161,519	-	161,519
Road Improvement Guaranty	-	-	-
Stadium GO Bond Redemption	5,732	-	5,732
Unlimited GO Bond Redemption	24,774	-	24,774
Total of debt service funds	192,025	-	192,025
Total of Governmental Funds with annual budgets	\$ 1,669,011	\$ 71,309	\$ 1,740,320

VARIANCE	ACTUAL		
	TOTAL	2010 YEAR-END ENCUMBRANCES	EXPENDITURES
\$ 1,893	\$ 9,997	\$ -	\$ 9,997
1,953	19,990	-	19,990
207	217	-	217
5	15	-	15
15	306	-	306
4,073	30,525	-	30,525
1,509	26,340	276	26,064
-	18,424	-	18,424
-	50	-	50
40,101	33,138	699	32,439
2,176	12,117	-	12,117
370	1,566	22	1,544
(15)	15	-	15
791	27,571	213	27,358
320	22,799	-	22,799
45,252	142,020	1,210	140,810
596	2,420	99	2,321
246	(3)	-	(3)
217	33	-	33
463	30	-	30
87	13	-	13
55	82	-	82
142	95	-	95
132,232	557,474	8,426	549,048
18,983	142,536	-	142,536
(42)	42	-	42
3,751	1,981	-	1,981
99	24,675	-	24,675
22,791	169,234	-	169,234
\$ 189,774	\$ 1,550,546	\$ 12,018	\$ 1,538,528

GOVERNMENTAL FUNDS WITH BIENNIAL BUDGETS
SCHEDULE OF EXPENDITURES (BUDGETARY BASIS) AND ENCUMBRANCES BY APPROPRIATION UNIT
FOR THE YEAR ENDED DECEMBER 31, 2010
(IN THOUSANDS)

<u>APPROPRIATION UNIT</u>	<u>BUDGET – 2010-11 BIENNIUM</u>		
	<u>ORIGINAL</u>	<u>ADJUSTMENTS</u>	<u>FINAL</u>
NONMAJOR FUNDS			
Special Revenue Funds			
BUILT ENVIRONMENT			
Stormwater Decant Program	\$ 1,237	\$ -	\$ 1,237
Roads	179,386	(8,329)	171,057
Roads Construction Transfer	72,398	(4,862)	67,536
ECONOMIC GROWTH			
Marine Division	<u>18,427</u>	<u>14,706</u>	<u>33,133</u>
Total of Governmental Funds with biennial budgets	<u>\$ 271,448</u>	<u>\$ 1,515</u>	<u>\$ 272,963</u>

<u>VARIANCE</u>	<u>ACTUAL – 2010-11 BIENNium</u>		
	<u>TOTAL</u>	<u>2010 YEAR-END ENCUMBRANCES</u>	<u>EXPENDITURES</u>
\$ 749	\$ 488	\$ -	\$ 488
89,563	81,494	681	80,813
32,136	35,400	-	35,400
<u>26,405</u>	<u>6,728</u>	<u>-</u>	<u>6,728</u>
<u>\$ 148,853</u>	<u>\$ 124,110</u>	<u>\$ 681</u>	<u>\$ 123,429</u>

**GENERAL FUND
COMPARATIVE BALANCE SHEETS
DECEMBER 31, 2010 AND 2009
(IN THOUSANDS)**

	<u>2010</u>	<u>2009</u>
ASSETS		
Cash and cash equivalents	\$ 55,685	\$ 37,283
Taxes receivable - delinquent	7,533	7,597
Accounts receivable	82,582	80,868
Estimated uncollectible accounts receivable	(73,095)	(73,009)
Interest receivable	6,829	14,323
Due from other funds	5,057	7,063
Interfund short-term loans receivable	4,731	2,859
Due from other governments	41,898	40,263
Estimated uncollectible due from other governments	(79)	(78)
Advances to other funds	3,800	3,800
TOTAL ASSETS	<u>\$ 134,941</u>	<u>\$ 120,969</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 8,426	\$ 6,371
Due to other funds	5,048	1,883
Interfund short-term loans payable	-	589
Due to other governments	898	167
Wages payable	15,928	15,028
Taxes payable	95	180
Deferred revenues	14,566	13,035
Custodial accounts	1,737	1,290
Total liabilities	<u>46,698</u>	<u>38,543</u>
Fund balance		
Reserved for encumbrances	3,274	3,306
Reserved for advances to other funds	3,800	3,800
Reserved for animal services	-	151
Reserved for crime victim compensation program	51	77
Reserved for criminal justice	3,570	2,494
Reserved for drug enforcement program	2,756	2,682
Reserved for antiprofitteering program	95	95
Reserved for dispute resolution centers	157	170
Reserved for inmate welfare	2,904	2,115
Reserved for real property title assurance	25	25
Unreserved		
Designated for capital projects	3,509	2,496
Designated for reappropriation	492	711
Undesignated	67,610	64,304
Total fund balance	<u>88,243</u>	<u>82,426</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 134,941</u>	<u>\$ 120,969</u>